(MR. SPEAKER)

here, I do not know exactly what reference he has got in his mind and what citation gives him the authority.

Sri G. V. GOWDA.—I want the proceedings of the Constituent Assembly.

Chair's Ruling

Mr. SPEAKER.—He wanted to know not anything precise in his mind. Whenever a proposition of law is stated in a Text book, reference is given at the bottom for which it says the authority is this. He wants to know by perusing the whole debate what the intention of the framers of the Constitution was, what the intention of the Constituent Assembly was. Anyhow he wanted to know that. I will refer to article 367. It says: "Unless the context otherwise requires, the General Clauses Act, 1897, shall subject to any adaptations and modifications that may be made therein under article 372, apply for the interpretation of this Constitution as it applies for the interpretation of an Act of the Legislature of the Dominion of India." The Mysore General Clauses Act, Section 14 says: "Whereby any Act made after the commencement of this Act any power is conferred, then that power may be exercised from time to time as occasion requires." So, it specifically shows, that functioning under any power that is vested in the Legislature, it can function more than once. I believe the Hon'ble Member might also be aware when we discussed on the last occasion the amendment to the High Court of Mysore Judicature Act, it was numbered as Second and the old Act was there. I am sure, if my friend finds out, he will find more than one Act under one subject because it depends upon circumstances. That is why if there is incompetence on the part of the Legislature, then neither one nor the other can be enacted at all. With regard to the question of exhaustion of powers, he has inclined to the view that the powers get exhausted. I am not aware of any case or any ruling to the effect that once an Act is passed, that right is wiped out so far as the State is concerned. That is not a position which I can accept. Ultimately Sri G. V. Gowda said that that is a very complicated question and illustrated it by saying supposing an Act referring to the exclusive powers of the Central Government is brought before the Legislature, whether I would permit it. It is a purely hypothetical question. That is no comparison here. He mentioned it for the purpose of saying that I have got a right to say that patently *ultra vires* things should not be permitted so that the time of the House may be saved. Under Rule 272(2), the Speaker may disallow any motion or part of a motion on the ground that it relates to a matter which is not primarily the concern of the State Government. So with regard to the point he has raised, there is a specific provision under the rules. But it is a controversial matter which has been brought before the House and Sri Gowda will admit that there something to be considered. As the learned Member Sri G. V. Gowda has argued, the learned Member Sri Anna Rao holds a contrary and diametrically opposite opinion. Therefore I will not take the responsibility of deciding it. Then again I must inform the House for future guidance that whenever constitutional matters, —*ultra vires* or *intra vires*—are raised, it is not for the Speaker to decide, in fact it is for the House to decide. It has always been said that whenever there is a doubt, it should best be left to the courts to decide because any decision that is taken here will not be binding upon any party. They can go to a court and ask the judge to adjudicate whether it is *ultra vires* or *intra vires*. The practice has always been for the Speaker not to give a ruling whether it is *ultra vires* or *intra vires* but it is for the House to decide whether they can legislate or not and leave it to the court to decide whether it is *intra vires* or *ultra vires*. In the light of what I said, there is nothing more to do been so far as Sri Venkatai Gowda's

point is concerned. The Hon'ble Minister for Finance will begin.

MYSORE BUILDINGS TAX BILL 1962.

Motion to consider.

Sri B. D. JATTI (Minister for Finance).—Sir, the Bill for consideration in the House is a new taxation measure designed to raise additional revenues for the State. This suggestion is based on one of the recommendations of the Resources and Economy Committee. Also there is an Act of this type in Kerala and on that analogy this Government has thought of bringing in this taxation measure in this State. It is levied only once on every building constructed on or after 11-1-1956, the date of coming into being of the new State of Mysore. The main features of this Bill are :

Tax shall be levied as follows :

(1) On the first 2000 square feet of floorage or part thereof	10 nP per sft.
(2) On the next 2000 sft. of floorage or part thereof	20 nP per sft.
(3) On the next 4000 sft. of floorage or part thereof	30 nP per sft.
(4) On the next 4000 sft. of floorage or part there of	40 nP per sft.
(5) On the balance of floorage	50 nP per sft.

No tax shall be levied if the floorage is less than 1,000 sft., and on the buildings owned by the State, Central Government and local bodies and also on buildings used principally for religious and charitable or for such other purposes. The tax under this Act shall be levied only once on the completion of the building. Additional tax shall be levied for any additions made to the buildings subsequently. In the Schedule I the places where this tax shall be levied is mentioned. There are about 127 municipalities. Power is given to amend the schedule whenever Government want. The collection of tax under this Act shall be entrusted to the officers of the Commercial Taxes Department. Two appeals are provided to the aggrieved parties. One is to Deputy commissioner of commercial Taxes and the other to the Sales Tax Appellate Tribunal. In the first instance a good amount of tax may be collected, perhaps in about a year or so. Whenever new additions or new buildings come up year after year, the amount that will be collected will be less. These are the main provisions of the present Bill. It is the intention of the Government to send this Bill to a Select Committee.

Sri S. SIVAPPA.—Sir, the Finance Minister says that this Bill would go to Select Commitee. Is he in order to say like that when this Bill is yet to be introduced and principles of the Bill are yet to be discussed ?

Mr. SPEAKER.—The Hon'ble Finance Minister has not moved any motion for referring this Bill to a Select Committee. He hopes it would be referred. Supposing the members do not want to refer it to a Select Committee, I cannot send it to a Select Commitee.

Sri V. M. DEO (Gubbi) :—Sir, The Minister had promised to submit the report of the Select Committee on the Mysore Sales Tax (Second Amendment) Bill before 20th. May I know what happened to it ?

Sri B. D. JATTI.—Sir, 20th is not yet over. Before 20th is over, the report will be submitted to the Speaker.

† **Sri V. S. PATIL** (Belgaum).—So far as this Bill is concerned, I should like to ask the Government the basis on which they want to impose this fresh taxation. The land assessment that is levied, is on some principle that the